



# *Nassau County, Florida*

Prepared by:

John A. Crawford  
*Clerk & Comptroller*

## **Popular Annual Financial Report**

*For the Fiscal Year ended 09/30/2015*



# Message from the Clerk:



**Dear Citizens,**

As part of our office's commitment to open, accountable and fiscally responsible County government, I am pleased to present the Popular Annual Financial Report (PAFR) for Nassau County, Florida for the fiscal year ended 09/30/2015. The information contained in this report is derived from broader and more detailed data contained in the 2015 Comprehensive Annual Financial Report (CAFR), which includes financial statements audited by Purvis, Gray and Company, LLP.

The financial information presented here is in a condensed and simplified form and is not meant to be a substitute for the County's CAFR, which provides detail on the County's financial position and financial changes during the fiscal year in conformity with generally accepted accounting principles (GAAP).

The financial information within this report includes not only the County itself, but also the following legally separate component units: Nassau County Housing Finance Authority and Recreation and Water Conservation and Control District No. 1.

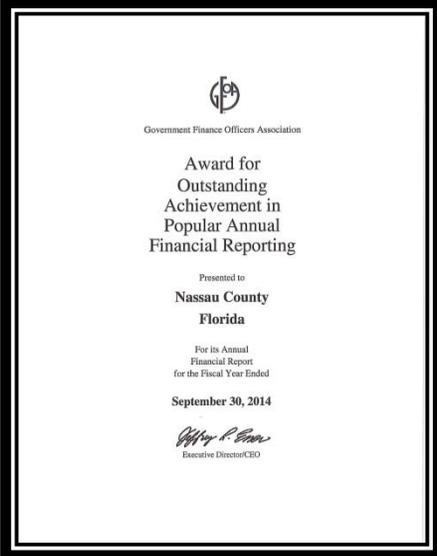
Additional resources contained in this report include local statistics such as historical population and unemployment numbers as well as a directory of all Elected Officials and Departments of your County government.

I am pleased to report that Nassau County has received the Certificate of Achievement in Financial Reporting for the CAFR for nine consecutive years. The County also received the Award for Outstanding Achievement in Popular Annual Financial Reporting for the last four years.

Both the PAFR and the CAFR are available online at [www.nassauclerk.com](http://www.nassauclerk.com). Hard copies of the PAFR are available at the Nassau County libraries or upon request at the Nassau County Clerk of Courts at the Historic Courthouse in Fernandina Beach or the Robert M. Foster Justice Center in Yulee. You may also call my office at (904) 548-4600 to share your comments, questions or concerns. I hope that this information will help you more fully understand your government's finances.

**Sincerely ,**

**Clerk & Comptroller**



***"Preserving and Protecting the Public Trust is Our Greatest Responsibility"***



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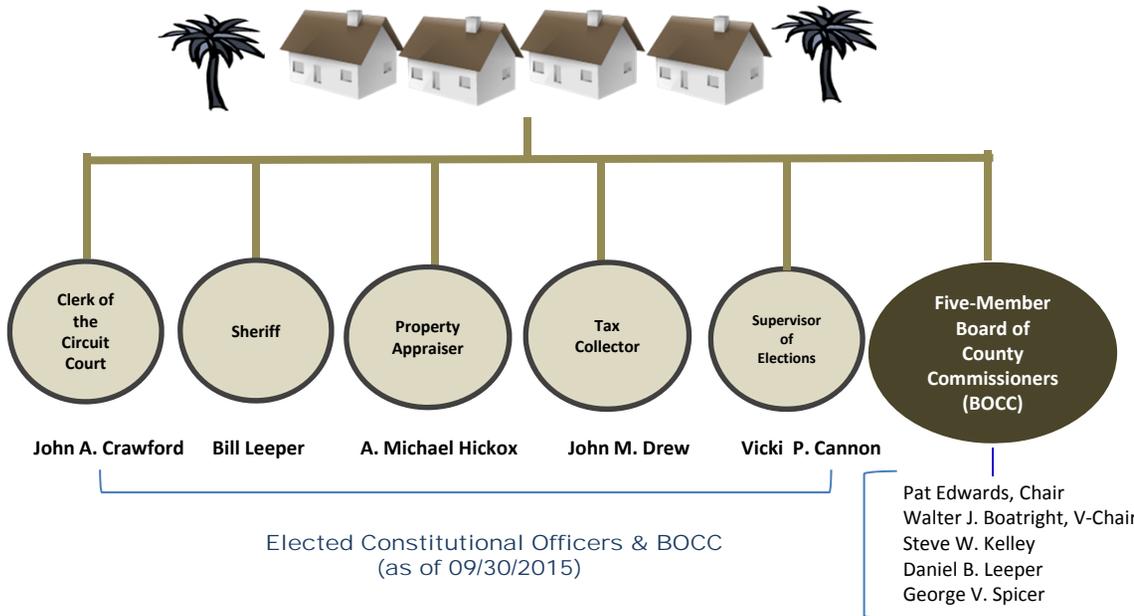
# Your County Government



Historic Courthouse

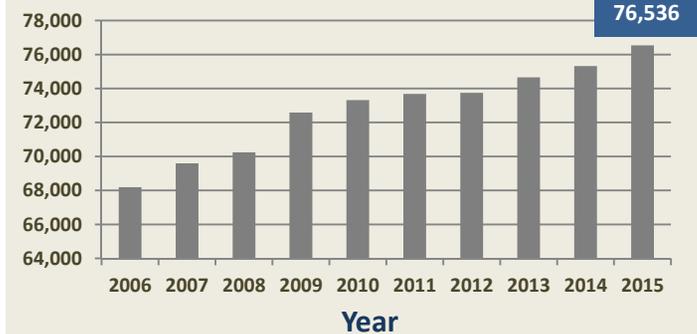
**Nassau County** operates under the Constitution and Laws of the State of Florida. The governing board consists of five citizen-elected County Commissioners (the BOCC) each representing a different district within the County and elected to staggered four-year terms.

The BOCC sets public policy, levies taxes, and authorizes spending for various County programs, capital projects, and operating expenses. The County Manager reports directly to the Board and is responsible for operations of all BOCC Departments.



# County

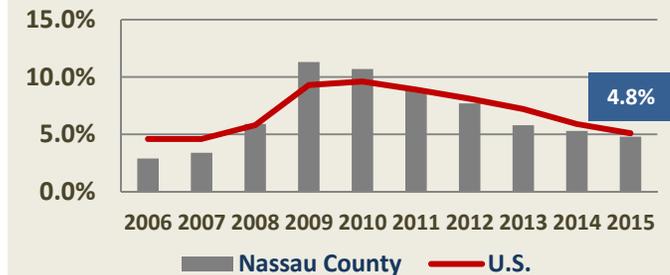
## Nassau County Population



Sources: FL Office of Econ & Demo Research, US Census Bureau

Nassau County's population has increased 12.2% in the last ten years from 68,188 in 2006 to 76,536 in 2015.

## Nassau County Unemployment Rate



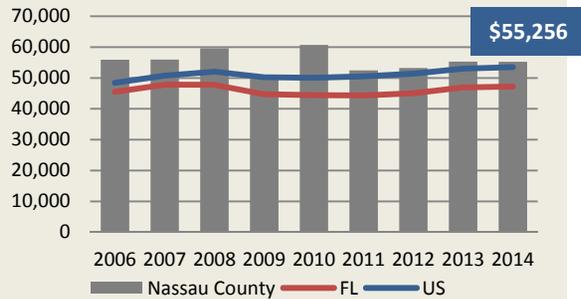
Sources: FL Dept of Economic Opportunity, Bureau of Labor Statistics

In September 2015 Nassau County's unemployment rate improved to 4.8%, compared to a US rate of 5.1%, and a prior year County unemployment rate of 5.3%.

# Statistics

## Tourism Industry

### Median Household Income



Source: US Census Bureau – American Community Survey

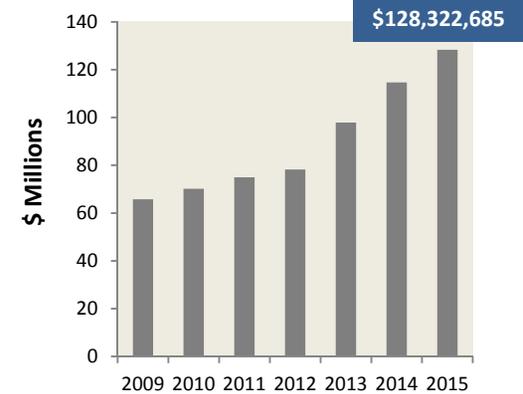
Nassau County’s median household income remained flat at \$55,256 in 2014, compared to \$47,212 for Florida and \$53,482 for the US.

Tourism is the largest industry in Nassau County, responsible for **38%** of County sales tax revenues in 2015 as well as **24%** of total jobs.

In 2015, hotel occupancy was **71.2%**, up **3.8%** from 2014 while revenue per available room increased **9.4%**, the third highest increase in the state. These two factors contributed to an **11.9%** increase in rental receipts to **\$128.3** million.

The Omni Amelia Island Plantation is the largest private sector employer in Nassau County, and the Ritz Carlton ranks second.

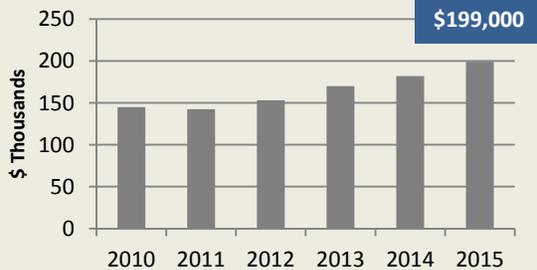
### Lodging Revenues



Sources: Amelia Island Tourist Development Council; Smith Travel Research

Rental receipts from lodging in Nassau County were up **11.9%** in 2015 to **\$128.3** million when compared to 2014.

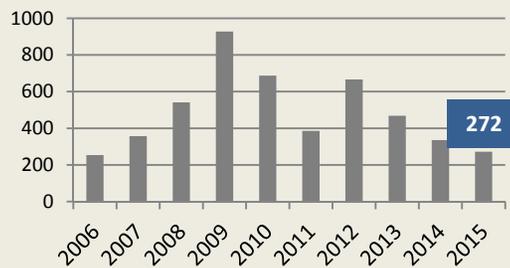
### Nassau County Median Home Sales Price



Source: Northeast Florida Association of Realtors

The housing market continued to strengthen in 2015 with the median home sale price up **37.2%** since 2010 and up **9.3%** when compared to 2014. Foreclosures in Nassau County continued to decline and totaled **272** in 2015, having peaked in 2009 at 928.

### Nassau County Foreclosures



March 2015 marked the **20<sup>th</sup>** anniversary of the Amelia Island Concours d’Elegance. Over **32,000** visitors viewed **315** cars and motorcycles from around the world which were showcased at the annual event.

# Major County Accomplishments in Fiscal Year 2015:

## Library

Provided partial funding for the 2015 remodel and expansion of the Fernandina Beach library. State of FL grant provided for eight early learning literary stations.



## Extension Office

Obtained \$22,000 in food assistance for residents and taught 686 classes to 7,257 residents on a variety of topics.



## Fire Rescue

Completed 4,356 patient transports and 16,998 unit responses. SHOT team received high angle rescue training.



## Facilities Maintenance

### Completed projects included:

- Painting of gym in Yulee Sports Complex (with volunteer help)
- New t-ball field at Bryceville Ballpark



### Continued projects included:

- Construction oversight of 911 Call Center expansion
- Construction oversight of new Sheriff's Admin Building



## Animal Control

Placed 880 animals into adoption and completed the Pet Smart grant resulting in 3,411 animals being spayed/neutered.



## Public Works

### Road & Bridge

- Completed guardrail repair project
- Repaired sink hole on Long Leaf Loop
- Completed multiple cross-drain projects
- Replaced storm systems at 10<sup>th</sup> & Lime St. and Otter Run subdivision

### Engineering Services

- Completed Phase VI of Thomas Creek de-snagging project
- Completed signalization projects at 14<sup>th</sup> & Sadler and A1A & Commerce Blvd.
- Completed multiple construction/drainage projects



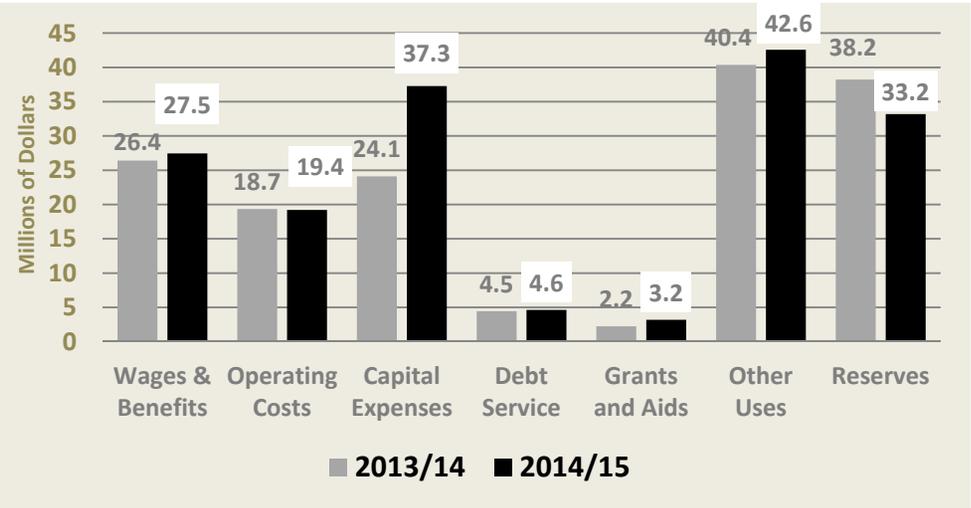
# The County's Annual Budget

**CASH LEFT OVER FROM PRIOR YEAR + REVENUES = EXPENSES + RESERVES**

**BOCC 2014/2015 Adopted County Budget = \$167,510,434**  
 (an 8% increase over the prior year)

State law requires Nassau County and your elected Commissioners to adopt a **balanced budget** to operate the County for the upcoming fiscal year, which begins each October 1st. The annual budget must include all governmental funds as well as the enterprise funds (for the solid waste and sewer & water businesses owned and operated by the County). The budget contains the details of required expenses and identifies the sources of the funds to pay for them. The budget also specifies the Reserves, which are the County's funds in excess of known expenses.

With the exceptions of the Property Appraiser and the Tax Collector, whose budgets are approved by the Florida Department of Revenue, and the Clerk, whose court-related budget is approved at the state level, the budgets of all Constitutional Officers must be approved by the BOCC.



The adopted County budget for fiscal year 2014/2015 included a \$5 million decrease in County Reserves to \$33.2 million when compared to the prior fiscal year.

## Two methods of Accounting:

1. The County prepares its **Annual Budget** (as well as a set of financial statements) using **Fund Accounting**, which focuses on cash flows and the near-term ability of the County to pay its bills each year. Funds are segregated, each with its own set of rules and objectives. The set of funds known as the **Governmental Funds** are used to account for the general services provided to the public.
2. The **Statement of Activities** and the **Statement of Net Position** (provided later in this report in a condensed fashion) focus on the County as a single entity and use accounting methods similar to those used in the private sector. They present a picture of the long-term economic health of the County.



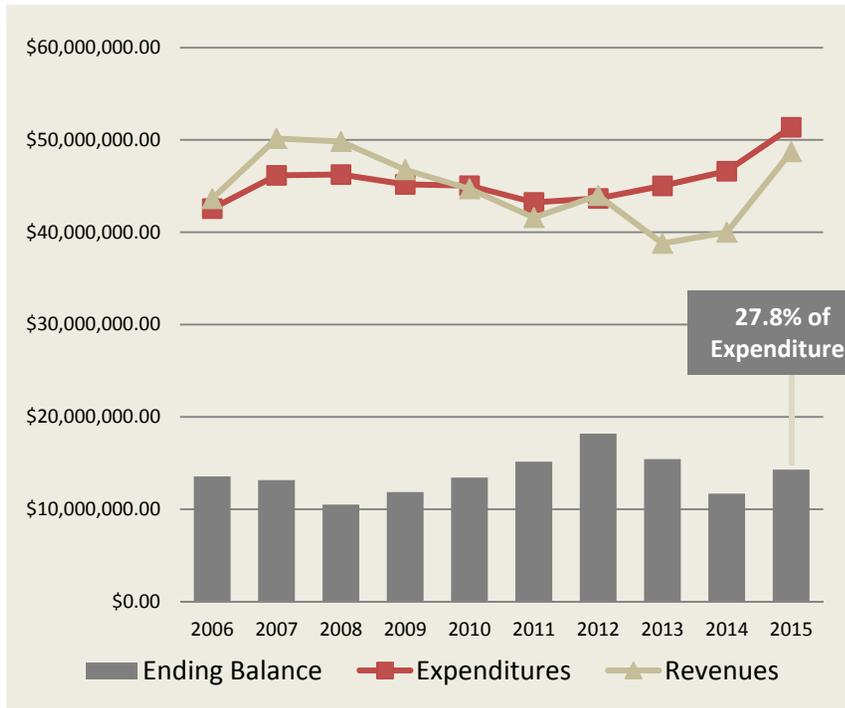
# The General Fund



The General Fund is the main operating fund for Nassau County. To the left is a chart showing the 10-year General Fund ending fund balance history as well as the 10-year General Fund revenue and expenditure history.

The County ended the 2015 fiscal year with a General Fund balance of **\$14.3** million which represented approximately **27.8%** of the fiscal year's General Fund expenditures of \$51.4 million.

The fiscal year 2015 General Fund expenditures increased by **\$4.8** million (10.2%) when compared to 2014. General Fund revenues increased by **\$8.7** million (21.8%). After accounting for transfers, proceeds from a capital lease and capital asset sales, the General Fund ended the fiscal year on 09/30/15 with a fund balance of **\$14.3** million; which was 22.4% higher than at the end of the prior fiscal year.



Property Taxes represented **76.8%** of General Fund Revenues in fiscal year 2015.

The Board of County Commissioners adopted a County-wide millage rate of **6.567** for fiscal year 2015/2016, after keeping the rate level at **5.567** for the previous seven fiscal years.

The **FIVE LARGEST PROPERTY TAX ASSESSED VALUES** in Nassau County in 2015 were:

## Property Taxes

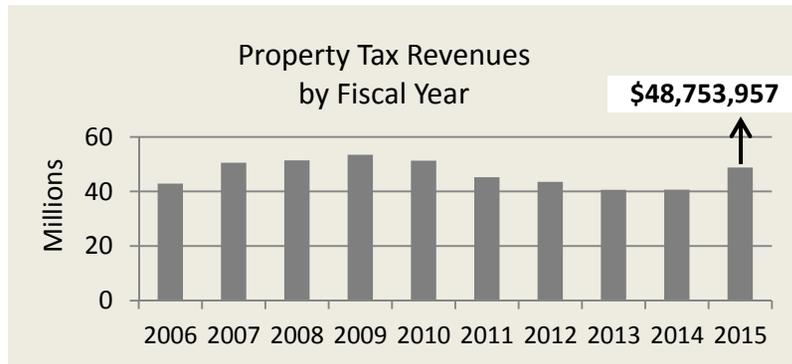


	<u>Taxable Assessed Value</u>
WestRock (formerly Rock-Tenn)	\$ 145.2 million
Ameliatel (Ritz-Carlton)	106.2
Omni Amelia Island LLC	89.0
Rayonier Performance Fibers	68.6
Florida Power & Light Company	38.8

# Tax Revenue Trends

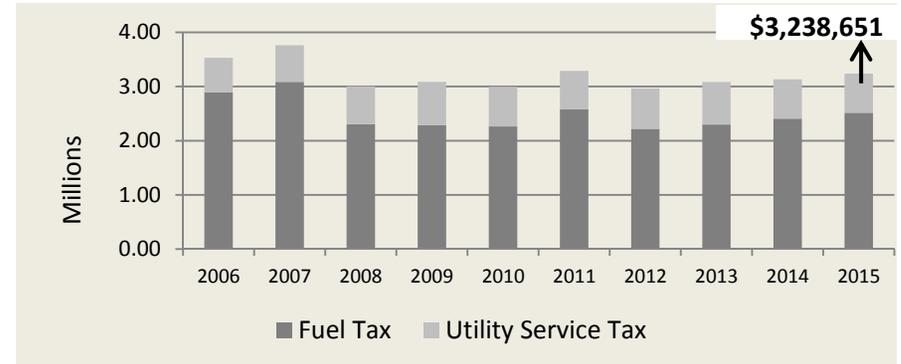


## Property Tax Revenues



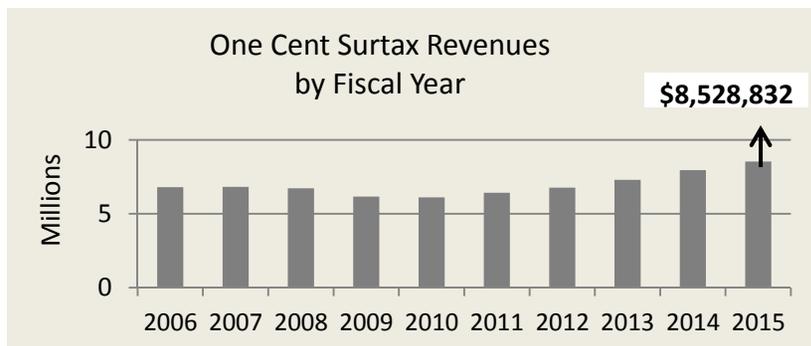
County Property Tax Revenues were up \$8.1 million (19.9%) compared to the prior fiscal year due primarily to a one mill increase in the property tax rate.

## Fuel & Utility Tax Revenues

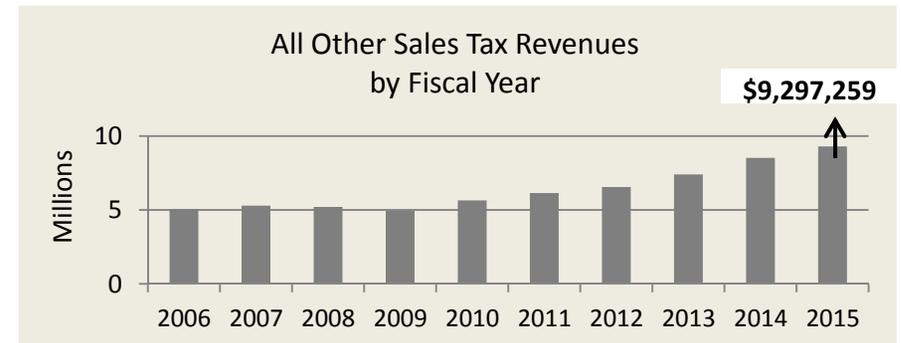


County Fuel and Utility Services Tax Revenues increased \$105,045 (3.4%) compared to the prior fiscal year due to increased fuel tax revenues.

## Sales Tax Revenues

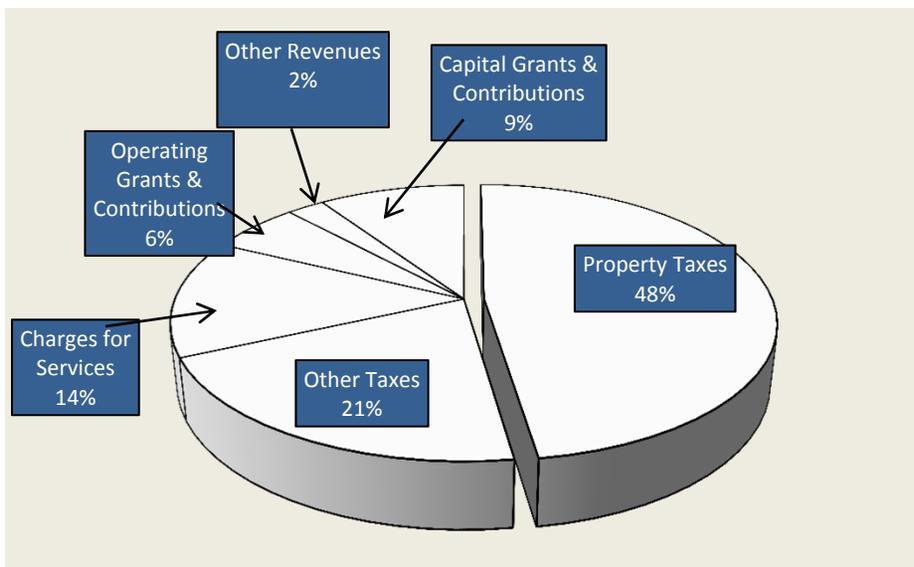


A strong tourism business helped boost County Sales Tax Revenues by \$1,358,421 (8.2%) to \$17,826,091 when compared to the prior year, including a \$583,152 (7.3%) year-to-year increase in One Cent Surtax Revenues.



# County Revenues

## County Revenues for Fiscal Year 2015



*Property Taxes accounted for **48%** of the County Revenues in fiscal year 2015 and represented an average cost per citizen of **\$637**.*

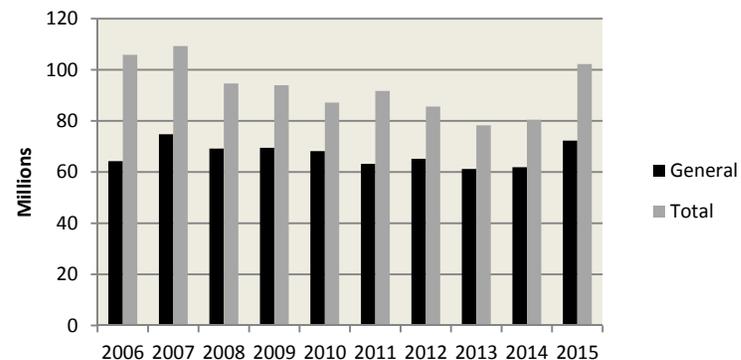
**County Revenues** were up **\$21.8 million (27.1%)** in fiscal year 2015 as compared to the prior year:

- **Tax Revenues** increased by **\$9.6 million**, with property tax revenues up **\$8.1 million** (due primarily to an increase in the millage rate of 1 mill), and with all other tax revenues up by about **\$1.5 million**.
- **Grants & Contributions Revenues** increased by **\$9.4 million** in fiscal year 2015 when compared to fiscal year 2014 and included a **\$4.2 million FL DEP grant** for the benefit of certain Nassau County property owners.
- **Charges for Services Revenues** increased by **\$2.0 million** year-to-year.
- **Other Revenues** increased by **\$0.9 million** compared to fiscal year 2014.

## Three-Year Comparison

Revenues	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	2015 Y-T-Y Increase/ (Decrease)
Charges for Services	10,687,918	12,197,178	14,201,445	2,004,267
Operating Grants & Contributions	5,505,889	5,839,116	6,024,663	185,547
Capital Grants & Contributions	843,147	515,337	9,705,414	9,190,077
Property Taxes	40,603,107	40,662,232	48,753,957	8,091,725
Other Taxes	17,778,301	19,601,276	21,064,742	1,463,466
Other Revenues	2,829,653	1,632,513	2,494,504	861,991
<b>Total County Revenues</b>	<b>78,248,015</b>	<b>80,447,652</b>	<b>102,244,725</b>	<b>21,797,073</b>

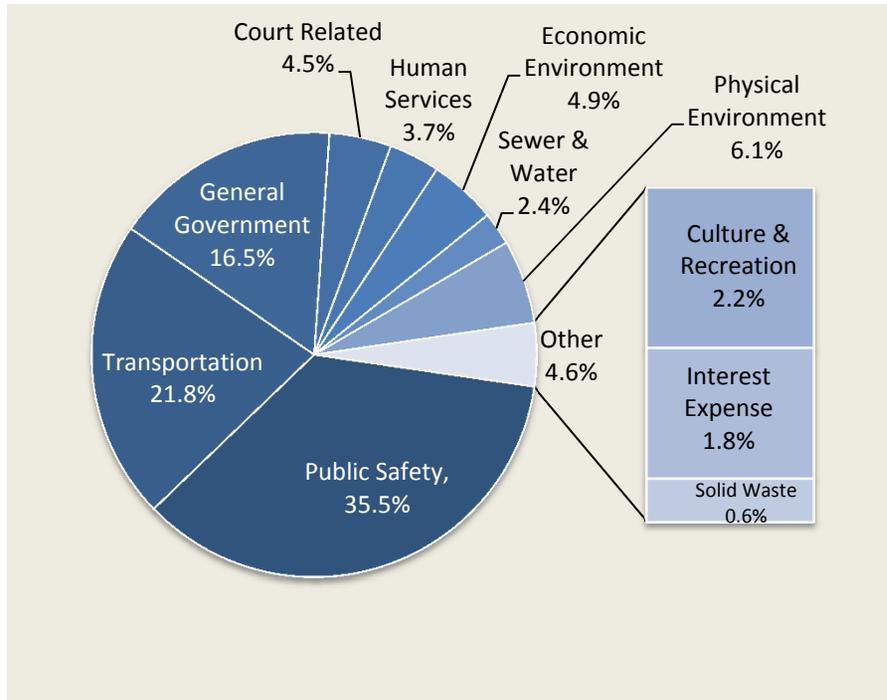
## Revenue Trends



*General Revenues include taxes collected and investment/miscellaneous income.*

# County Expenses

## County Expenses for Fiscal Year 2015



## Three-Year Comparison

Expense	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	2015 Y-T-Y Increase/ (Decrease)
General Government	15,804,846	16,721,827	16,009,956	(711,871)
Court Related	4,447,850	4,554,090	4,378,067	(176,023)
Public Safety	33,411,177	34,722,118	34,550,368	(171,750)
Physical Environment	1,136,949	998,344	5,930,183	4,931,839
Transportation	23,323,347	23,424,702	21,162,038	(2,262,664)
Economic Environment	3,347,791	3,575,047	4,785,737	1,210,690
Human Services	3,509,336	3,608,530	3,620,876	12,346
Culture/Recreation	2,292,451	2,399,597	2,141,849	(257,748)
Interest Expense on LT Debt	1,929,874	1,761,043	1,793,275	32,232
Sewer & Water	2,843,437	2,364,739	2,350,065	(14,674)
Solid Waste	274,458	870,768	552,637	(318,131)
<b>Total County Expenses</b>	<b>92,321,516</b>	<b>95,000,805</b>	<b>97,275,051</b>	<b>2,274,246</b>

Overall, **County Expenses** increased by **\$2.3** million (2.4%) in fiscal year 2015 compared to the prior year. Excluding **\$4.2** million in Physical Environment expenses related to a one-time FL-DEP grant for the benefit of certain Nassau County property owners, the County's expenses decreased by approximately **\$1.9** million when compared to the prior fiscal year.

The most significant decreases included a **\$2.3** million reduction in Transportation expenses resulting from fewer road repair projects in 2015 and a **\$0.7** million reduction in General Government expenses. A **\$1.2** million increase in Economic Environment expenses in 2015 was primarily the result of a **\$0.3** million increase in SHIP grant expenses and a **\$0.9** million increase in spending by the Amelia Island Tourist Development Fund.



*The Crawford Diamond Industrial Park is an 1,800 acre site in western Nassau County approved for up to 10.5 million square feet of industrial use including manufacturing, assembly, warehousing and distribution.*

## Nassau County Condensed Statement of Activities:

Nassau County revenues exceeded expenses by \$5.0 million in fiscal year 2015, compared to a deficit of \$14.6 million in fiscal year 2014.

The increase in revenues of \$21.8 million when compared to the prior year more than offset an increase in expenses of \$2.3 million.

In fiscal year 2015, General Revenues increased by \$10.4 million and Program Revenues were up by \$11.4 million. The increase in Program Revenues included a one-time \$4.2 million FL DEP grant for the benefit of certain Nassau County property owners.

Expenses in 2015 included depreciation of \$21.3 million and \$4.2 in expenses related to the FL DEP grant. Excluding the DEP grant, County expenses decreased year-to-year by \$1.9 million, including a \$2.3 reduction in Transportation expenses and a \$711,871 decrease in General Government expenses.



	Governmental 2015 Activities	Business-Type 2015 Activities	TOTAL 09/30/2015	TOTAL 09/30/2014
<b>REVENUES</b>				
Program Revenues	26,138,670	3,792,852	29,931,522	18,551,631
General Revenues	<u>72,141,731</u>	<u>171,472</u>	<u>72,313,203</u>	<u>61,896,021</u>
Total Revenues	<u>98,280,401</u>	<u>3,964,324</u>	<u>102,244,725</u>	<u>80,447,652</u>
<b>EXPENSES</b>				
General Government	16,009,956	-	16,009,956	16,721,827
Court Related	4,378,067	-	4,378,067	4,554,090
Public Safety	34,550,368	-	34,550,368	34,722,118
Physical Environment	5,930,183	-	5,930,183	998,344
Transportation	21,162,038	-	21,162,038	23,424,702
Economic Environment	4,785,737	-	4,785,737	3,575,047
Human Services	3,620,876	-	3,620,876	3,608,530
Culture and Recreation	2,141,849	-	2,141,849	2,399,597
Interest on Long-term Debt	1,793,275	-	1,793,275	1,761,043
Solid Waste	-	552,637	552,637	870,768
Water and Sewer	-	<u>2,350,065</u>	<u>2,350,065</u>	<u>2,364,739</u>
Total Expenses	<u>94,372,349</u>	<u>2,902,702</u>	<u>97,275,051</u>	<u>95,000,805</u>
Beginning Net Position	460,594,284	(4,171,944)	456,422,340	471,543,370
Prior Period Adjustments	(34,109,791)	(458,009)	(34,567,800)	(567,877)
Ending Net Position	430,519,166	(3,694,952)	426,824,214	456,422,340
Change in Net Position	<u>4,034,673</u>	<u>935,001</u>	<u>4,969,674</u>	<u>(14,553,153)</u>

## Nassau County Condensed Statement of Net Position:

	Governmental 2015 Activities	Business-Type 2015 Activities	TOTAL 09/30/2015	TOTAL 09/30/2014
<b>ASSETS</b>				
Cash & Investments	64,170,708	11,322,384	75,493,092	73,546,665
Receivables, net	4,845,090	341,167	5,186,257	5,297,771
Capital assets, net	454,961,042	13,878,142	468,839,184	469,314,554
Other assets	<u>777,685</u>	<u>76,648</u>	<u>854,333</u>	<u>1,547,429</u>
<b>Total Assets</b>	<b>524,754,525</b>	<b>25,618,341</b>	<b>550,372,866</b>	<b>549,706,419</b>
<b>Deferred Outflow of Resources</b>				
	<u>7,301,983</u>	<u>665,699</u>	<u>7,967,682</u>	<u>628,453</u>
<b>LIABILITIES</b>				
Payables & other short-term liabilities	7,227,375	1,093,974	8,350,513	15,288,936
Bonds, notes and other long-term liabilities	<u>86,800,979</u>	<u>28,786,180</u>	<u>115,557,995</u>	<u>78,623,596</u>
<b>Total Liabilities</b>	<b>94,028,354</b>	<b>29,880,154</b>	<b>123,908,508</b>	<b>93,912,532</b>
<b>Deferred Inflows of Resources</b>				
	<u>7,508,988</u>	<u>98,838</u>	<u>7,607,826</u>	<u>0</u>
<b>NET POSITION</b>	<b>430,519,166</b>	<b>(3,694,952)</b>	<b>426,824,214</b>	<b>456,422,340</b>

The assets of the County exceeded its liabilities by \$426.8 million (net position) on 09/30/15.

For fiscal year 2015, in compliance with a new reporting requirement, the County recorded a \$32 million net pension liability related to its participation in the Florida Retirement System, contributing to a \$29.6 million year-to-year reduction in Nassau County's net position. The pension liability amount may fluctuate significantly year to year because it is tied to the annual investment performance of the Florida State Retirement Fund. The County's share of the unfunded portion of the retirement fund is adjusted annually and recorded as a future obligation of the County.

### **Glossary of Financial Reporting Terms:**

**Net Position-** the difference between what the County owns (assets) and what the County owes (liabilities).

**Condensed Statement of Net Position-** a summary of what the County owns and owes at the end of each fiscal year.

**Condensed Statement of Activities-** a summary of how the County's net position changed during the fiscal year which ended on September 30, 2015.

**Governmental Activities-** services the County provides that are mainly paid for with tax dollars, state and federal grants and revenue sharing.

**Business-Type Activities-** services where users pay for most if not all of the cost of operations.

**Program Revenues-** money that the County takes in during the year for a specific program that reduces how much of its cost has to be paid for out of general County revenues. Examples include Charges for Services, Operating Grants and Capital Grants.

**General Revenues-** money that the County receives during the year that is not matched to a specific program, including Property & Sales taxes.

**Capital Grants-** provide support for the purchase of property, construction of a facility, remodeling, expansion of a facility or purchase of equipment.

**Operating Grants-** provide support for the day-to-day cost of running an organization.

# What Nassau County Owns:

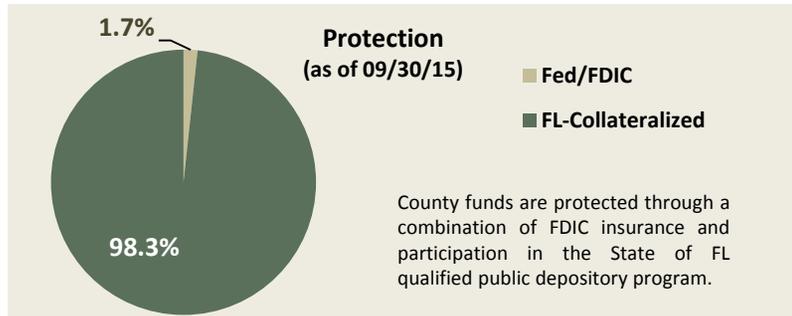
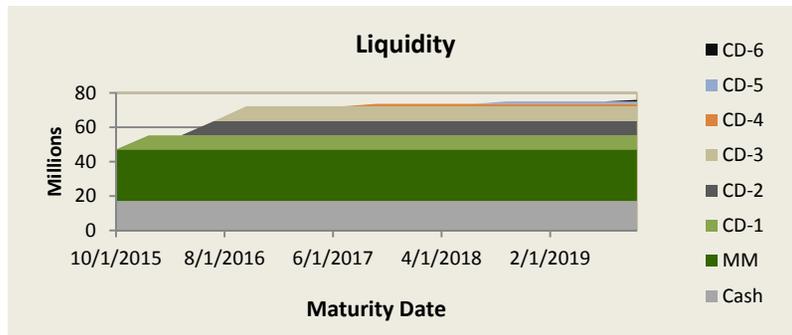
## Cash & Investments



All Nassau County cash deposits and investments of surplus funds are made and maintained in accordance with local, state, and national laws.

The County's primary focus is always the *protection of taxpayer funds* with the maintenance of *adequate liquidity* to meet the County's cash flow needs a crucial secondary consideration.

The County ladders the maturities of its time deposits in order to provide adequate liquidity, improve income predictability, and increase the portfolio return.



The book value of Nassau County BOCC Cash and Investments totaled \$75,910,550 on 09/30/2015, up \$3.1 million compared to 09/30/2014. A detailed report of income and investments is available at <http://www.nassauclerk.org/default.cfm?pid=financialreports>



Construction in Progress in fiscal year 2015 included a new Sheriff's Administration building (r.) and an addition to the 911 Call Center (l.)

## Capital Assets

Balance on 09/30/15:

Land	\$76,626,004
Construction in Progress	8,569,072
Buildings and Improvements	59,840,819
Machinery & Equipment	58,327,554
Landfill	41,701,285
Leasehold Improvements	1,151,985
Infrastructure	626,072,291
<u>Less:</u> Accumulated Depreciation	(403,449,826)
<b>Net Capital Assets</b>	<b><u>\$ 468,839,184</u></b>

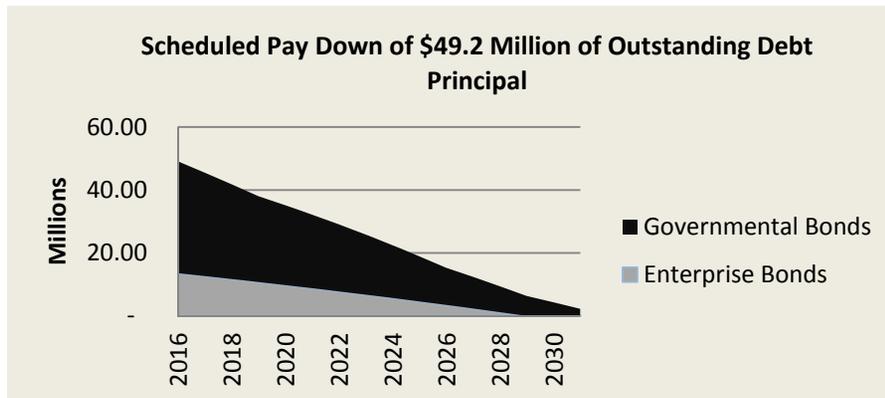
# What Nassau County Owes:



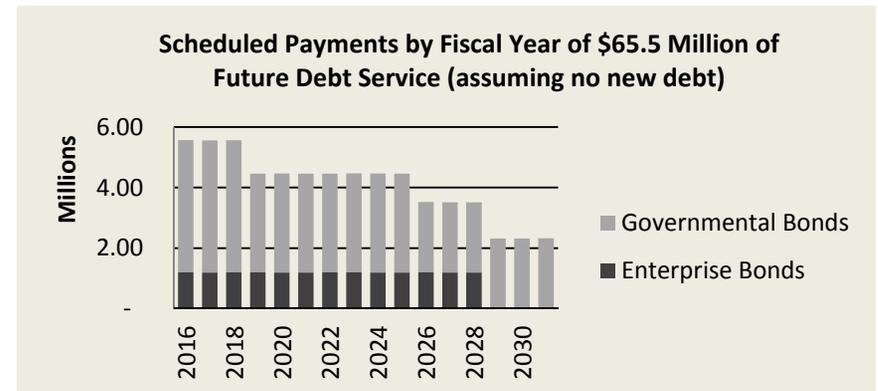
## Summary of Nassau County Municipal Bond Obligations (as of 09/30/2015):

<u>Description</u>	<u>Issue Amount</u>	<u>Principal Balance</u>	<u>Debt Service Payments</u>	<u>Maturity Date</u>
<b>GOVERNMENTAL BONDS</b>				
Series 2007 Rev & Refunding Bonds	\$29,630,000	\$25,205,000	\$37,166,150	05/01/2031
Series 2000 Optional Gas Tax Rev Bond	6,167,580	7,211,257	9,450,000	03/01/2025
Series 2009-1 Gas Tax Revenue Bond (refinanced Oct., 2012)	8,842,307	3,192,570	3,312,063	10/01/2018
Total Governmental Bonds :		<u>\$35,608,827</u>	<u>\$49,928,213</u>	
<b>ENTERPRISE BOND</b>				
Series 2013 Water & Sewer Revenue Bond	\$15,650,000	\$13,550,000	\$15,530,795	04/01/2028
Total County Municipal Bond Obligations:		<u>\$49,158,827</u>	<u>\$65,459,008</u>	

## Scheduled Repayment of Bonds (as of 09/30/15):



The County's Municipal Bond Debt Outstanding fell by **\$3.5** million in fiscal year 2015, reducing the remaining debt per resident to **\$642**.



The County's implied general obligation (GO) bond rating from Fitch and S&P rating agencies remained unchanged at **AA-** ("high quality") with outlook "Stable" in fiscal year 2015.

# Your Nassau County Board of County Commissioners

(effective January, 2016)



Engineering Services projects in fiscal year 2015 included the widening and resurfacing of County Road 115 (Bay Road)

Services provided by Nassau County include fire & rescue, recycling, animal control, road construction & maintenance, and building code enforcement.

The County is also responsible for parks & recreation management, operation of public libraries, maintenance of County facilities, extension and health services and, for a portion of the County, water services.



Road & Bridge projects in fiscal year 2015 included the repair of a failing underground storm system on Mallory Wilder Street.

## District One

Fernandina Beach



**Daniel B. Leeper**

cell: (904) 430-3868  
[dleeper@nassaucountyfl.com](mailto:dleeper@nassaucountyfl.com)

## District Two

S. Amelia Island, O'Neil, Nassauville



**Steve W. Kelley**

cell: (904) 556-0241  
[skelley@nassaucountyfl.com](mailto:skelley@nassaucountyfl.com)

## District Three

Yulee, Chester, Blackrock



**Pat Edwards- Vice Chair**

cell: (904) 335-0260  
[pedwards@nassaucountyfl.com](mailto:pedwards@nassaucountyfl.com)

## District Four

Hilliard, Bryceville, Nassau Oaks, Boulogne, Kings Ferry



**George V. Spicer**

cell: (904) 568-3409  
[gspicer@nassaucountyfl.com](mailto:gspicer@nassaucountyfl.com)

## District Five

Callahan



**Walter J. Boatright- Chair**

cell: (904) 753-0141  
[wboatright@nassaucountyfl.com](mailto:wboatright@nassaucountyfl.com)

## Appointed Officials:

### County Manager

Ted Selby  
Sabrina Robertson – Assistant  
Ph 530-6010 Fax 321-5784

### County Attorney

Mike Mullin  
Joyce Bradley – Assistant  
Ph 530-6100 Fax 321-2658



## County Departments:

### Animal Control

Tim Maguire – Director  
Ruth Kitchens – Assistant  
Ph 530-6150 Fax 225-3894

### Fire Rescue

Matt Graves – Fire Chief  
Scott Hemmingway, Asst. Fire Chief  
Constance Holmes – Assistant  
Ph 530-6600 Fax 321-5748

### Planning & Economic Opportunity

Peter King – Director  
Courtney McCranie – Assistant  
Ph 530-6300 Fax 491-3611

### Building Department

Michael Griffin- Building Official

### Building & Permitting

Rhonda Sikes-Assistant  
Ph 530-6250 Fax 321-5763

### Code Enforcement

Janet Wylie – Assistant  
Ph 530-6200 Fax 491-2027

### Human Resources

Ashley Metz - Director  
Tina Keiter – Assistant  
Ph 530-6075 Fax 321-5797

### Risk Mgmt

Ph 530-6075 Fax 321-5797

### Public Works

Scott Herring – Director

### Engineering Dept.

Shelley Caldwell – Assistant  
Ph 530-6225 Fax 491-3611

### Nassau Amelia Utilities

Yvonne Thomas – Assistant  
Ph 530-6450 Fax 277-7248

### Road & Bridge Dept.

George Aviles – Assistant/Office Mgr.  
Ph 530-6175 Fax 321-5926

### Solid Waste

Becky Diden – Assistant  
Ph 530-6700 Fax 879-6323

### County Extension

Becky Jordi - Director  
Winifred Favors – Assistant/Office Mgr.  
Ph 530-6350 Fax 879-2097

### Library

Dawn Bostwick - Director  
Direct Line 548-4862  
Claire Shepherd – Assistant  
Ph 277-7365 Fax 277-7366

### Office of Management & Budget

Shanea Jones – Director/Assistant County Mgr.  
Ph 530-6010 Fax 321-5917

### Facilities Maintenance

Billy Stonebreaker – Interim Director  
Suzie Fontes – Assistant/Office Mgr.  
Ph 530-6120 Fax 548-4687

### Rescue & NAU Billing

Ph 530-6030 Fax 491-7372

### Grants/SHIP/Hardest Hit

Ph 530-6020 Fax 321-5917

### Contracts Management

Ph 530-6040 Fax 321-5917

### Technical Services

Norm Kennedy – Director  
Ph 530-6050

### Parks & Recreation

Ph 530-6120 Fax 548-4687

# Responsibilities of the Clerk:



**John A. Crawford**  
Clerk of the Circuit Court and  
Comptroller

Ph (904) 548-4600  
(800) 958-3496

[www.nassauclerk.com](http://www.nassauclerk.com)

***“Preserving and Protecting  
the Public Trust is Our  
Greatest Responsibility”***

## County Comptroller

The Clerk’s responsibilities as County Comptroller and “fiscal watchdog” include those of Chief Financial Officer (CFO), Treasurer, and Auditor of County funds.

The Clerk’s office derives its authority from the Florida state constitution and Florida law, and is designed to provide an impartial check and balance on how citizens’ tax dollars are spent and reported.

As CFO, the Clerk monitors the Nassau County budget, revenues, expenses, and debt. Additionally, the Clerk’s office pays County bills, maintains financial records, and produces required financial reports and statements.

As Auditor, additional responsibilities include oversight of independent internal and external audits of financial operations, policies, procedures and statements.

The Clerk’s Treasury responsibilities include the investment and safeguarding of County funds.

## Clerk of the Circuit and County Courts

Among the Clerk’s duties within this role are the filing of official documents, and processing payments for fines, victim’s restitution, child support and alimony. Also, the office attends courtroom sessions, conducts foreclosure sales, issues marriage licenses and oversees jury orientations.

## County Recorder

The Clerk’s duties as County Recorder include processing mortgages, liens, and deeds and indexing these documents for future search and retrieval.

## Ex-Officio Clerk to the Board

As the official custodian of the Board of County Commissioner’s records, the Clerk is responsible for preparing and preserving the minutes for their meetings as well as for other County events.

## Other Nassau County Constitutional Officers



Ph (904) 491-7400  
(866) 815-4690

[www.nassautaxes.com](http://www.nassautaxes.com)

**John M. Drew**  
Tax Collector

Services provided at the Tax Collector's Office include issuing drivers licenses, vehicle registrations, hunting and fishing licenses and collecting property tax payments.

There are four locations in Nassau County, including branches in Callahan, Hilliard, and at the Historic Courthouse in Fernandina Beach. The main office in Yulee includes a drive-through window.



Ph (904) 548-4009  
(855) 725-2630

[www.nassauso.com](http://www.nassauso.com)

**Bill Leeper**  
Sheriff

The Sheriff's Office is responsible for defending the Constitution of the U.S. and Florida, enforcing all laws, and bringing to justice those who violate them.

Their mission is also to improve the quality of life for its citizens by reducing crime through a dedicated partnership with the community.



Ph (904) 491-7500  
(866) 260-4301

[www.votenassau.com](http://www.votenassau.com)

**Vicki P. Cannon**  
Supervisor of Elections

The Supervisor of Elections Office is responsible for conducting secure elections, maintaining accurate registration records, providing voter education, encouraging voter participation, and judiciously expending taxpayer dollars.

Their mission includes providing exceptional service to the citizens of Nassau County, focusing on a strong team effort and working for the good of all.



Ph (904) 491-7300  
(888) 615-4398

[www.nassauflpa.com](http://www.nassauflpa.com)

**A. Michael Hickox**  
Property Appraiser

It is the statutory responsibility of the Property Appraiser's office to list and appraise all properties within the County every year and to administer exemptions.

Their commitment is to execute these duties and responsibilities in a fair and equitable manner, and provide accurate information and courteous, professional assistance to all who ask for it.

## **JOHN A. CRAWFORD**

Clerk & Comptroller  
Nassau County, Florida

[www.nassauclerk.com](http://www.nassauclerk.com)



Nassau County Historic Courthouse  
416 Centre Street  
Fernandina Beach, FL 32034  
Ph. (904) 491-6430

Robert M. Foster Justice Center  
76347 Veteran's Way  
Yulee, FL 32097  
Ph. (904) 548-4600, (800) 958-3496

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